



UCT-8A Information Sheet

UCT-8I
R. 04/01



WAGES

“WAGES” means **all** remuneration for employment, including commissions, bonuses, back pay awards, and the cash value of all remuneration paid in any medium other than cash.

TIPS AND GRATUITIES are covered wages if received while performing services which constitute employment and are included in a written statement furnished to the employer by the employee, and amount to \$20 or more per month.

SICK AND ACCIDENT DISABILITY PAYMENTS paid by an employing unit to an employee in the six calendar months after the calendar month the employee stopped working are wages. Payments made under a Worker's Compensation Law are excluded from wages.

COMMON DISCREPANCIES

- 1. ENTERING CREDIT (NEGATIVE OR MINUS) WAGE AMOUNTS IN THE EMPLOYEE(S) “TOTAL WAGES PAID” COLUMN ON THE WAGE REPORT CANNOT BE PROCESSED.**
These wage amounts may or may not appear with a minus sign or in brackets. Often, the intent is to adjust wages previously over reported (i.e. voided checks). Adjustments to prior quarter(s) and year(s) affected must be made for each quarter using form UCT-8A.
- 2. INCLUSION OF EMPLOYEE WAGES THAT SHOULD HAVE BEEN REPORTED TO ANOTHER STATE.**
- 3. INCLUSION OF EXEMPT WAGES:**
 - (A) A sole proprietor and his or her spouse, parents and minor children under age 21
 - (B) Partners of a partnership
 - (C) Elected officials, and others as specified under Florida U.C. Law.
- 4. REPORTING DISCREPANCIES:**
 - (A) Listing taxable wages, rather than gross wages, on the wage report
 - (B) Not including all employees on the wage report, possibly omitting one or more employees, or entire page(s) or wage listing continuation sheets
 - (C) Errors made in totaling the wages listed on the wage report, and/or incorrect total shown on the tax (or reimbursable) report as the gross wages
 - (D) Typographical or written errors made on the wage report which was not proofread or recalculated after being prepared
 - (E) Incorrect formatting of wage listing continuation sheets which lack column headers or have incorrect column headers for “Total Wages Paid” employees
 - (F) Entering wages or employees more than once, thus duplicating wages, or sending duplicate listing continuation sheets.

CALL OR FAX TO THE FOLLOWING NUMBERS

PHONE: 850-410-4299

FAX: 850-414-2240